est Sengal Form No. 5 Georg Streets ve a

All Communications should give the Musber, Date and Subject 4 of any pressures Correspondence (अर्थनी द्रविकास्य मध्य, स्त्रीत करा विकास हिद्वास्त्रकी महात्म ब्राह्मस्य)

GOVERNMENT OF WEST BENGAL

পশ্চিমবন্ধ সরকার

OFFICE OF THE Commissioner, Commercial Taxes, Walks 14, Beliaghata Road, Kelkata- 700015.

Memorandum Ng 1/PRO/09/184 dated the 63.04.

To Shri Krishneddu Dutta,

ef M/S. Redington, 1/11, Nook Apartments 8. Gurusaday Road. Kolkata- 19.

Ref: Letter dated 10.02.2009.

Sir.

with reference to the above it is to inform you as per definion of sale price as defined u/s. 2(41) of the WBVAT Act 03 any tax, duty of charges levied em of leviable i/r of such goods will form part of sale-parts Hence, Vat/CST is leviable on service tax when it is charged on sale of such goods.

> Chowthurs Campissioner. Commercial Taxes, W. Public Relations.

